Country Name: Austria	APA available under tax convention? Yes, but the first bilateral APA has been initiated in 2008 Yes	What types of Advance Pricing Agreement (APA) options are available? Advance rulings Unilateral (Advance rulings):Bilateral;	Is there a filing fee for APAs? No	Total Number of APAs in force (EU and non EU) 0	Total Number of APAs in force with EU MS 0	Total Number of Bilateral and Multilateral APAs in force at the end of 2008 EU / NON EU 0	Total Number of Unilateral APAs in force at the end of 2008 EU / NON EU N/A	Number of APA requests received in 2008 EU / NON EU 1 2 (excl unilat)	Number of APAs granted in 2008 EU / NON EU 0 1 (excl unilat)	Number of APA applications rejected in 2008 EU / NON EU 0	Number of APA applications where the taxpayer withdrew its request in 2008 EU / NON EU 0	Average time to negotiate the APAs EU / NON EU
		Multilateral										0.4
Bulgaria	Yes	No regulations available	N/A									24 months
		-4 4b i										
Cyprus	Yes	at this moment APAs are not available.	N/A	0	0	0	0	0	0	0	0	
		Advance rulings on the										
		interpretation/application										
		of the tax laws are										
Czech	Yes	available on request APA for procedure of	Yes	9	8	0	9	3	1	0	0	
Ozcon	103	price agreement (pricing	163	o o	Ü	Ů	Ü	o o	·	Ŭ	Ü	
		method) introduced in										0
Republic Denmark	Yes	2006. Unilateral, Bilateral,	CZK 10 000 Yes	6	0	12	0	7	1	0	0	8 months
Delilliark	163	Multilateral, Advance	Yes, but only for Advance	Ü	o o	12	Ü	,	'	· ·	Ü	
			-									
Estonia	Yes	rulings No APAs or advance	Rulings. The filing fee is DKK 300 No									2 years
2000		rulings of any kind. Bilateral APAs in principle possible under MAP										
Finland	Yes	Advance rulings	Yes	2	1	0	2	3	1	0	0	
		(unilateral APA). In	Based on the complexity of the									
		theory also bilateral and multilateral APA's are	Sacos on the complexity of the									
		possible according to the	case and actual time needed to									
		tax treaties concluded by	conclude the ruling, the filing fee									
		Finland. However, there	conclude the ruling, the filing fee									
		is no formal legislation or	can exceed to EUR 1.630 or EUR									
		guidelines nor case law										
		concerning APA.	2.440.	F.4	0.7	ELL 00	FIL O. No. FIL O.	20	EU 44	FIL 0	EU 4	7
France	Yes	Unilateral; Bilateral	No	54	27	EU = 23 Non EU = 31	EU = 2 Non EU = 8	20	EU = 14 Non EU = 7	EU = 0 Non EU = 1	EU = 1	
												20 months
					ļ				L	ļ		ZU MONUS

Cormon:	Vee	Dilatoral, Multilata 1	Vee	0	-	2	0	1.4	4	0	4	1 1 1 1 1 1 1 1 1
Germany	Yes	Bilateral; Multilateral;	Yes	9	5	3	0	14	4	l ^U	4	1- 4 years
			Generally: 20.000 € (15.000 for		1			ĺ				
			prolongation/10.000 for		1			1				
		Unilateral APAs are not	amendment);		1			ĺ				
			Smaller enterprises: 10.000 €									
			(7.500/5.000);									
		supported by the German	In case of hardship and specific									
		supported by the cerman	interest of tax administration in									
			APA: 0 € (0/0)									
		tax authorities anymore No APAs (unilateral,	N/A									
Greece	Yes	No APAS (unilateral,	N/A	0	0	0	0	0	0	0	0	
		bilateral or multilateral) or										
		advance rules of any										
		kind, are available under										
		the current legislation										/
Hungary	Yes	Unilateral, bilateral,	Yes.The filing fee is 1 per cent	2	1	0	2	5	2	1	0	180 days
		multilateral APAs.	based on the value of the object		1			ĺ				
			of the transaction with the									
			following restrictions: unilateral									
			APA with a 5M HUF minimum and									
			a 12M HUF maximum; bilateral									
			APA with a 10M HUF minimum									
			and a 17M HUF maximum;									
			multilateral APA with a 15M HUF									
			minimum and a 20M HUF									
			maximum.									
Ireland	Yes	Bilateral under treaties.	NO	0	0	0	0	2	0	0	0	up to 2 years
		Multilateral to the extent										
(Republic		that they consist of a										
		series of bilateral			1			ĺ				
of)		agreements			-							
	Article 25 on MAP is theoretically				1			ĺ				
	available for the purposes of a prior				1			ĺ				
	dispute resolution. However, internal	United	No.	44		_	44		_			00
Italy	egislation deals only with agreements	Unilateral	NO	11	9	0	11	2	5	0	1	20 months
	between the taxpayer and the Italian				1			ĺ				
	tax administration.				1			ĺ				
Latvia	Yes	No formal rules yet	N/A	0	0	0	0	0	0	0	0	
Luttiu	103	No practice		ŭ	Ĭ		Ĭ	Ŭ	Ŭ		Ĭ	
Lithuania	Yes	No formal rules yet	N/A	0	0	0	0	0	0	0	0	
Luxembou	Yes	Advance rulings. No	No									
		special legal framework										
		but possible under Tax										
rg		Treaty provision						1				
Malta	Yes	No formal rules yet	N/A	0	0	0	0	0	0	0	0	/
Netherland	Yes	Unilateral; Bilateral;	No									
		Multilateral; Advance			1			ĺ				
s		rulings			1			1				

Poland	Yes	Unilateral; Bilateral; Multilateral	Yes The filing fee is 1% of the value of a transaction with the following provisions: for domestic unilateral agreement (i.e. involving only domestic related entities) - no less then PLN 5,000 and no more than PLN 50,000; for unilateral agreement concerning foreign entities no less than PLN 20,000 and no more than PLN 100,000;	11 (1 non EU, 10 EU including 6 domestic APA)	10	-	9 (8 EU including 5 domestic APA, 1 non EU)	5 EU/1 non EU	6 (5 EU including 4 domestic/1 non EU)	-	2	15 months EU/15 months non EU
			for foreign bilateral or multilateral the fee amounts should be no less than PLN 50.000 and no									
Portugal	Yes	The Tax Code on CIT (Art. 128.º-A) and the Ministerial Order n.º 620- A/2008, 16 July, allow unilateral, bilateral and multilateral APAs	Yes. The filing fee is variable according to the taxpayer turnover. The minimum fee is €3 152,40 and the maximum €34 915,85. Renewals fees are 50% of the amounts of the original fees.	0	0	0	0	0	0	0	0	No experience
Romania	Yes	Unilateral; Bilateral; Multilateral; Advance rulings.	YES APA Issue: 1) 20.000 euro for large tax payers, and for other tax payers witch consolidated transactions, covered by APA, is more then 4.000.000 euro. 2)10.000 euro for the remaining situations. Modify: 1)15.000 euro for large tax payers, and for other tax payers witch consolidated transactions, covered by APA, is more then 4.000.000 euro. 2) 6.000 euro for the remaining situations. Modifications include: extend for period, enlarge the covered transactions, revising critical assumptions. Advance tax rulings - 1.000 euro		0	0	0	4	0	1		12 months - unilateral APA's 18 months for bilateral/multilateral APA's
Slovak	Yes	Unilateral	No	4	4 (only	0	4	1	0	1	0	
Republic Slovenia	Yes	No APAs or advance	N/A		unilateral)							case by case
Ciorcina	103	rulings of any kind										
Spain	Yes	Unilateral; Bilateral; Multilateral	No	23	17	3/0	14 / 6	12 / 4	5/0	0	1/0	
Sweden	Yes	No APAs or advance rulings of any kind APA's provided for under mutual agreement article in some tax treaties.	N/A	1	0	1	0	5	0	0	0	
UK	Yes	Unilateral; Bilateral	No	46	9	28	18	16	15	7	0	average 20 months





